

**EXHIBIT 2**

AKEBONO CORPORATION  
34385 WEST TWELVE MILE ROAD  
FARMINGTON HILLS, MI 48331  
UNITED STATES OF AMERICA

I N V O I C E

Invoice: 131825 Revision:  
Invoice Date: 12/30/05 Page:  
Print Date: 12/14/07

Bill To: 110190

Sold To: 110189

EAG DISTRIBUTION SERVICE  
P.O. BOX 1550  
FLINT, MI 48581-1550  
UNITED STATES OF AMERICA

DELPHI CHASSIS SYSTEMS  
DOCK 101  
3100 NEEDMORE ROAD  
DAYTON, OH 45414  
UNITED STATES OF AMERICA

Order PRICING

Sales Order: DEPHIREB  
Order Date: 12/30/05  
Salesperson(s): 76710ENA  
Credit Terms: C.O.D.  
Cash On Delivery  
Resale:  
Remarks:

Ship Date: 12/30/05  
Ship To: 110189  
Ship Via:  
BOL:  
FOB Point: MUNFORDVILLE, KY

Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri
18046501PD	EA	558179.0	0.0	no	5.06	2,824,385.
Customer Item : 18046501						
51mm L/H INNER PAD ASSY						
18046501PD	EA	-558179.0	0.0	no	5.34985	-2,986,173.
Customer Item : 18046501						
51mm L/H INNER PAD ASSY						

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Order PRICING

Item Number	UM	Shipped	Backorder	Tax	Price	Extended Pri
18046502PD	EA	559521.0	0.0	no	5.06	2,831,176.
Customer Item : 18046502						
51mm R/H INNER PAD ASSY						
18046502PD	EA	-559521.0	0.0	no	5.34985	-2,993,353.
Customer Item : 18046502						
51mm R/H INNER PAD ASSY						

\* \* \* D U P L I C A T E \* \* \*

Non-Taxable: -323,965.34	Currency: USD	Line Total: -	323,965.34
Taxable: 0.00	0.00%	Discount:	0.00
Tax Date: 12/30/05	FREIGHT 10 :		0.00
	:		0.00
**C R E D I T**	:		0.00
	Total Tax:		0.00
	Total: -		323,965.34